

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

v.

TODD C. KENNEDY, as Corporate Officer  
of APPROVED ESCROW, INC.,

Respondent.

No. 12MC-5013BHS

ORDER OF REFERENCE AND  
DIRECTING RESPONDENT TO  
SHOW CAUSE

Upon the Petition of the United States Attorney for the above-named district, and the Exhibits attached thereto, including the declaration of investigating Revenue Officer James Tipton, it is hereby ORDERED THAT:

1. The Petition herein is referred to United States Magistrate Judge Karen L. Strombom pursuant to 28 U.S.C. § 636(b)(1). The Magistrate Judge shall review all pleadings, shall determine whether a hearing is required, shall schedule and preside over such hearing, and shall take such other actions as he/she deems necessary to accomplish the purposes of the Order. The Magistrate Judge shall thereafter submit his/her proposed Order, proposed Findings of Fact and Conclusions of Law, or such other documents as he/she deems appropriate. The originals thereof shall be filed with the Clerk, and copies provided to all parties.

2. A copy of this Order, together with the Petition and Exhibits thereto, shall be personally served upon the respondent (or left with a person of suitable age and

1 discretion at the respondent's residence) within three (3) weeks of the date of this Order.  
2 Within fourteen (14) days thereafter, the petitioner shall file proof of service, or shall seek  
3 additional time to make such service. If the petitioner fails to comply with this paragraph,  
4 this action shall be subject to dismissal forthwith.


5 3. The respondent may file with the Court, not later than two (2) weeks after  
6 service of this Order upon him, a statement detailing any objections to enforcement of the  
7 Internal Revenue Service summons. When factual issues are raised, the statement shall  
8 be accompanied by an affidavit, giving the facts on which the objections are based. A  
9 copy of this statement and/or affidavit shall be served on the United States Attorney.

10 4. If the Magistrate Judge finds from the statement of objections and any  
11 accompanying affidavit that there are no questions of material fact and that the petitioner  
12 is entitled to enforcement of the summons as a matter of law, he/she shall recommend  
13 entry of an Order Enforcing Summons without scheduling a hearing. If the statement of  
14 objections and any affidavit are sufficient to raise the possibility of a valid defense to the  
15 summons, the Magistrate Judge shall schedule a hearing to consider the objections.

16 5. Failure to file a timely statement of objections will result in enforcement of  
17 the summons without any further pleadings. Only those defenses asserted in the  
18 statement of objections will be considered.

19 6. The Clerk shall forward copies of the Order to the above-named Magistrate  
20 Judge and the United States Attorney.

21 DATED this 10th day of April, 2012.

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23   
24 BENJAMIN H. SETTLE  
United States District Judge

25 Presented by:

26 s/ Robert P. Brouillard  
27 ROBERT P. BROUILLARD, WSBA #19786  
28 Assistant United States Attorney